Patricia M. French
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July 1, 2005

BY OVERNIGHT DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests:

From the Attorney General:

AG-22-7 AG-22-10 AG-22-11 AG-22-49 AG-22-50

AG-23-12 AG-24-25 AG-24-26 AG-26-5 AG-26-7

AG-26-8

From the Department:

DTE-9-5 DTE-9-13 DTE-9-14 DTE-9-18 DTE-9-19

DTE-9-20 DTE-11-38 DTE-15-5 DTE-15-6 DTE-15-7

DTE-15-8 DTE-15-10 DTE-15-11 DTE-15-12 DTE-15-13

DTE-15-14 DTE-15-15 DTE-15-16 DTE-15-17 DTE-16-24

DTE-17-1 DTE-17-8 DTE-17-10 DTE-18-1 DTE-18-18

DTE-19-12 DTE-19-13 DTE-19-14 DTE-20-2 DTE-20-4

DTE-20-5

From the UWUA Local 273:

UWUA-3-3 UWUA-3-12 UWUA-3-15 UWUA-3-19 UWUA-3-22

UWUA-3-31 UWUA-3-35 UWUA-3-44 UWUA-3-47 UWUA-3-49

UWUA-3-50 UWUA-3-51 UWUA-3-53 UWUA-3-54

From the USWA:

USWA-2-13 USWA-2-15

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)
A. John Sullivan, Rates and Rev. Requirements Div. (4 copies)
Andreas Thanos, Assistant Director, Gas Division (1 copy)
Alexander Cochis, Assistant Attorney General (4 copies)
Service List (1 electronic copy)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY SECOND SET OF INFORMATION REQUESTS FROM
THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-22-7 Please recalculate all affected allocators (used in the proposed costs studies and CGA) based on the use of normal weather data in place of a design day data. Include all results, supporting workpapers, calculations and assumptions. Indicate whether the design winter and normal weather based data is the same data used in the Company's most recently approved Long Range Resource and Supply Plan. Provide both hard copies and working spreadsheet models.

Response: File AG-7-16 Part 1 of 2 .xls is the Total Company cost of service file used to produce the functional component files BRXx.xls and FCWx.xls. This Total Company cost of service study is contained in the Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 219-311.

File AG-71-6 Part 2 of 2 .xls is the worksheet used to produce Schedule JLH-2-1, Page 5 of 5. This worksheet shows the reconciliation of the Company's total cost to serve on Exh. BSG/JES-1, Sch. JES-1 to the allocated cost to serve on Exh. on Exh. BSG/JLH-2, Sch. JLH-2-1, Pages 1-4 and to the Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 219-311.

File BRK7.xls is the delivery cost of service file and corresponds to Schedule JLH-2-2. File FCW7.xls is a value extract of the Revenue Requirement Page contained in Page 23 of the program file BRK7.xls. This file is used to update the Unbundled Tab of the main cost of service program file AG-7-16 Part 1 of 2 .xls

File BRK6.xls is the Production cost of service file and corresponds to Schedule JLH-2-3. File FCW6.xls is a value extract of the Revenue Requirement Page contained in Page 23 of the program file BRK6.xls. This file is used to update the Unbundled Tab of the main cost of service program file AG-7-16 Part 1 of 2 .xls.

The above two files BRK7.xls and BRK6.xls are used to update the Delivery and Supply balance used in the reconciliation to Exh. BSG/JES-1, Sch. JES-1.

The following is a list of the other functional cost of service files that are used to update the Functions tab in the main cost of service file AG-7-16 Part 1 of 2 .xls

BRKD.xls	-	Capacity Components
BRKE.xls	-	Commodity Components
BRKC.xls	-	Customer Components
BRK5.xls	-	Production Demand Components
BRK8.xls	-	Production LPG Components
BRK9.xls	-	Production LNG Components
BRK10.xls	-	Production Demand Gas Cost Components
BRK20.xls	-	Distribution Pressure Support Componets
BRK21.xls	-	Distribution Other Components
BRK28.xls	-	Commodity Gas Cost Component
BRK37.xls	-	Customer Services Component
BRK38.xls	-	Customer Meters Component
BRK39.xls	-	Customer W/H and Conversion Burner Component
BRK40.xls	-	Customer Deposits Component
BRK41.xls	-	Customer Returned Check Component
BRK42.xls	-	Customer Guardian Care and C/S Component
BRK43.xls	-	Customer Sales Component
BRK44.xls	-	Customer Advertising Component
BRK45.xls	-	Customer Meter Reading Component
BRK46.xls	-	Customer Records & Coll Components

The other above functional cost of service files produce the following value extract files used to update the Unbundled tab in the main cost of service file AG-7-16, Part 1 of 2 .xls.

FCW2.xls	-	Capacity Revenue Requirements
FCW3.xls	-	Commodity Revenue Requirements
FCW4.xls	-	Customer Revenue Requirements
FCW5.xls	-	Production Demand Revenue Requirements
FCW8.xls	-	Production LPG-Revenue Requirements
FCW9.xls	-	Production LNG-Revenue Requirements
FCW10.xls	-	Production Dem Gas Cost- Revenue Requirements
FCW20.xls	-	Distr Pressure Support Revenue Requirements
FCW21.xls	-	Distr Other Revenue Requirements
FCW28.xls	-	Commodity Gas Cost Revenue Requirements
FCW37.xls	-	Customer Services Revenue Requirements
FCW38.xls	-	Customer Meters Revenue Requirements
FCW39.xls	-	Customer W/H & Conv. Burner Revenue Requirements

FCW40.xls	-	Customer Deposits Revenue Requirements
FCW41.xls	-	Customer Returned Check Revenue Requirements
FCW42.xls	-	Customer Guard Care & C/S Revenue Requirements
FCW43.xls	-	Customer Sales Revenue Requirements
FCW44.xls	-	Customer Advertising Revenue Requirements
FCW45.xls	-	Customer Meter Reading Revenue Requirements
FCW46.xls	-	Customer Records and Coll Revenue Requirements

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY SECOND SET OF INFORMATION REQUESTS FROM
THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-22-10 Refer to the response to AG-7-22. Please modify this response or provide a table listing all allocators used in the cost of service studies; indicate for ach allocator whether it was used in the cost allocation studies in the Company's last base rate case. If an allocator was not used in the last case, please explain the basis for the change. Identify as a change any allocator that is calculated differently than in the prior case.

Response: See the following:

Used in Last Base Case	ALLOCATORS, Page 24			Same Numeric Value As
No-See Attached	1. DBASE Ratio	– Base Demand Costs Page 33 Line 14 Items Allocated Page 10 Line 1		
No-See Attached	2. DREMAIN Ratio	– Remaining Demand Gas Costs Page 33 Line 15 Items Allocated Page 10 Line 2		
Yes- Same as DEMPROP	3. DISTR Ratio	– Distribution Allocator Page 33 Line 1 – Second Section Items Allocated Page 3 Lines 1 to 3 Lines 4 to 10 Lines 12 to 13 Line 22 Line 24 Page 8 Lines 2 to 4 Page 11 Lines 2 to 3 Line 9 Page 13 Line 30 Line 32 Page 22 Line 16		CUST3860 CUST3862 CUST3863 CUST488 CUST882 CUST879
Yes - Same as REVCLAIM	4. PENSION Ratio	– Pension & PBOP Allocator Page 33 Line 3 – Second Section Items Allocated Page 13 Line 34 Page 14 Line 3		REVCLAIM

	ALLOCATORS, Page 25			Same Numeric Value As
No-See Attached	1. EBASE Ratio	– Base Commodity Gas Costs Page 34 Line 1 Items Allocated Page 10 Line 4		

No-See Attached 2. EREMAIN – Remaining Commodity Gas Costs
Ratio Page 34 Line 2
Items Allocated
Page 9 Lines 4 to 5
Line 16
Lines 18 to 19
Page 10 Line 5

ALLOCATORS, Page 26 **Same Numeric Value As**

Yes 1. CUST380 – Acct 380 Gas Services
Ratio Page 35 Line 1
Items Allocated
Page 3 Line 14

Yes 2. CUST381 – Acct 381 Gas Meters
Ratio Page 35 Line 2
Items Allocated
Page 3 Line 15

Yes 3. CUST382 – Acct 382 Meter Installations
Ratio Page 35 Line 3
Items Allocated
Page 3 Line 16

Yes 4. CUST383 – Acct 383 Gas Regulators
Ratio Page 35 Line 4
Items Allocated
Page 3 Line 17

Yes 5. CUSTDEP – Customer Deposits
Ratio Page 35 Line 5
Items Allocated
Page 7 Line 21

Yes 6. CUSTTR – Transportation Customers
Ratio Page 35 Line 6
Items Allocated
Page 7 Line 22

Yes-Same as CUST386 7. CUST3860 – Acct 386.0 Gas Water Heaters
Ratio Page 35 Line 7
Items Allocated
Page 3 Line 18
DISTR
CUST3862
CUST3863
CUST488
CUST882

			CUST879
Yes – Same as CUST386	8. CUST3862 Ratio	– Acct 386.2 Cascade Diamond Boilers Page 35 Line 8 Items Allocated Page 3 Line 19	DISTR CUST3860 CUST3863 CUST488 CUST882 CUST879
Yes – Same as CUST386	9. CUST3863 Ratio	– Acct 386.3 Conversion Burners Page 35 Line 9 Items Allocated Page 3 Line 20 Page 22 Line 19	DISTR CUST3860 CUST3862 CUST488 CUST882 CUST879
Yes – Labeled as CUST487R	10. CUST487 Ratio	– Acct 487-Return Check Charges Page 35 Line 10 Items Allocated Page 8 Line 15	
No-See Attached	11. CUST488 Ratio	– Acct 488-Rental Rev-W/H & Conv Burn Page 35 Line 11 Items Allocated Page 8 Line 16	DISTR CUST3860 CUST3862 CUST3863 CUST882 CUST879
No-See Attached	12. CUST882 Ratio	– Acct 882-Revenue Guardian Care & C/S Page 35 Line 12 Items Allocated Page 8 Line 17 Page 12 Line 22	DISTR CUST3860 CUST3862 CUST3863 CUST488 CUST879
Yes	13. CUST902 Ratio	– Acct 902 Meter Reading Expense Page 35 Line 13 Items Allocated Page 12 Line 2	
Yes	14. CUST903 Ratio	– Acct 903-Cust Records & Collection Exp Page 35 Line 14 Items Allocated Page 12 Line 3 Line 7 Page 13 Line 12	
Yes	15. CUST912 Ratio	– Acct-912 Demonstrating & Selling Exp Page 35 Line 15 Items Allocated Page 12 Line 28	CUST913

Yes	16. CUST913 – Account 913 Advertising Expense Ratio Page 35 Line 16 Items Allocated Page 12 Line 29		CUST912
Yes	17. CUST879 – Acct 879-Customer Installation Exp Ratio Page 35 Line 17 Items Allocated Page 11 Line 7		DISTR CUST3860 CUST3862 CUST3863 CUST488 CUST882
No- See Attached	18. CUST903C – Acct 903 Collection Expense Ratio Page 35 Line 18 Items Allocated Page 12 Line 4		

	ALLOCATORS, Page 27	**Same Numeric Value As**
No-See Attached	1. C904R3 – Residential Heating Rate R-3 & R-4 Ratio Page 36 Line 1 Items Allocated Page 12 Line 9	
No-See Attached	2. C904R1 – Residential Non-Heating Rate R-1 & R-2 Ratio Page 36 Line 2 Items Allocated Page 12 Line 10	
No-See Attached	3. C904OL – Outdoor Lighting Ratio Page 36 Line 3 Items Allocated Page 12 Line 11	
No-See Attached	4. C904R40 – High Winter Low Annual Rate G40 & T40 Ratio Page 36 Line 4 Items Allocated Page 12 Line 12	C487R40
No-See Attached	5. C904R41 – High Winter Med Annual Rate G41 & T41 Ratio Page 36 Line 5 Items Allocated Page 12 Line 13	C487R41

No-See Attached	6.	C904R42 Ratio	– High Winter High Annual Rate G42 & T42 Page 36 Line 6 Items Allocated Page 12 Line 14	C487R42
No-See Attached	7.	C904R43 Ratio	– High Winter Large Annual Rate G43 & T43 Page 36 Line 7 Items Allocated Page 12 Line 15	C487R43
No-See Attached	8.	C904R50 Ratio	– Low Winter Low Annual Rate G50 & T50 Page 36 Line 8 Items Allocated Page 12 Line 16	C487R50
No-See Attached	9.	C904R51 Ratio	– Low Winter Med Annual Rate G51 & T51 Page 36 Line 9 Items Allocated Page 12 Line 17	C487R51
No-See Attached	10.	C904R52 Ratio	– Low Winter High Annual Rate G52 & T52 Page 36 Line 10 Items Allocated Page 12 Line 18	C487R52
No-See Attached	11.	C904R53 Ratio	– Low Wint Large Annual Rate G53 & T53 Page 36 Line 11 Items Allocated Page 12 Line 19	C487R53
No-See Attached	12.	C487R40 Ratio	– High Winter Low Annual Rate G40 & T40 Page 36 Line 15 Items Allocated Page 8 Line 6	C904R40
No-See Attached	13.	C487R41 Ratio	– High Winter Med Annual Rate G41 & T41 Page 36 Line 16 Items Allocated Page 8 Line 7	C904R41
No-See Attached	14.	C487R42 Ratio	– High Winter High Annual Rate G42 & T42 Page 36 Line 17 Items Allocated Page 9 Line 8	C904R42

No-See Attached	15.	C487R43 Ratio	– High Winter Large Annual Rate G43 & T43 Page 36 Line 18 Items Allocated Page 9 Line 9	C904R43
No-See Attached	16.	C487R50 Ratio	– Low Winter Low Annual Rate G50 & T50 Page 36 Line 19 Items Allocated Page 9 Line 10	C904R50
No-See Attached	17.	C487R51 Ratio	– Low Winter Med Annual Rate G51 & T51 Page 36 Line 20 Items Allocated Page 9 Line 11	C904R51
No-See Attached	18.	C487R52 Ratio	– Low Winter High Annual Rate G52 & T52 Page 36 Line 21 Items Allocated Page 9 Line 12	C904R52
No-See Attached	19.	C487R53 Ratio	– Low Winter Large Annual Rate G53 & T53 Page 36 Line 22 Items Allocated Page 9 Line 13	C904R53

	ALLOCATORS, Page 28			**Same Numeric Value As**
Yes	1.	PLANT Ratio	– Total Gas Plant in Service Page 37 Line 1 Items Allocated Page 2 Line 1 Line 2 Page 7 Line 19 Page 8 Line 18 Page 13 Line 11 Line 39 Page 14 Line 29 Page 17 Lines 4 to 5 Lines 7 to 8 Page 18 Line 10 Lines 16 to 17	BASIS1P BASIS2

Yes 2. LABOR – Sum of Allocated Labor Expense BASIS9
Ratio Page 37 Line 2 BASIS11
Items Allocated
Page 2 Line 4
Page 4 Lines 1 to 2
Lines 4 to 5
Lines 7 to 12
Line 16
Page 13 Line 25
Page 14 Lines 1 to 2
Page 17 Lines 1 to 2

Yes 3. PLT301 – Acct 301 Organization
Ratio Page 37 Line 3
Items Allocated
Page 5 Lines 1 to 2
Page 15 Lines 1 to 2

Yes 4. PLT303 – Acct 303 Misc. Intangible Plant
Ratio Page 37 Line 4
Items Allocated
Page 5 Line 4
Page 15 Lines 4 to 5

Yes 5. PLT305 – Acct 305 Structures & Improvements
Ratio Page 37 Line 5
Items Allocated
Page 5 Line 6
Page 15 Line 8

Yes 6. PLT311 – Acct 311 L.P. Gas Equipment
Ratio Page 37 Line 6
Items Allocated
Page 5 Line 7
Page 15 Line 9

No-See Attached 7. PLT320 – Acct 320 Other Equipment
Ratio Page 37 Line 7
Items Allocated
Page 5 Line 8
Page 15 Line 10

Yes 8. PLT321 – Acct 321 L.N.G. Equipment
Ratio Page 37 Line 8
Items Allocated
Page 5 Line 9
Page 15 Line 11

Yes 9. PLT365 – Acct 365 Right of Way
Ratio Page 37 Line 9
Items Allocated
Page 5 Line 11
Page 15 Line 13

Yes 10. PLT366 – Acct 366 Structures & Improvements
Ratio Page 37 Line 10
Items Allocated
Page 5 Line 12
Page 11 Line 12
Page 15 Line 14

Yes 11. PLT367 – Acct 367 Gas Mains
Ratio Page 37 Line 11
Items Allocated
Page 5 Line 13
Page 11 Line 13

No-See Attached 12. PLT368 – Acct 368 Compressor Station Equipment
Ratio Page 37 Line 12
Items Allocated
Page 5 Line 14
Page 11 Line 14
Page 15 Line 23

Yes 13. PLT369 – Acct 369 Meas. & Reg. Station Equip
Ratio Page 37 Line 13
Items Allocated
Page 5 Line 15
Page 11 Line 4
Line 15
Page 15 Line 24

Yes 14. PLT380 – Acct 380 Gas Services
Ratio Page 37 Line 14
Items Allocated
Page 5 Line 16
Page 11 Line 16
Page 15 Line 25

Yes 15. PLT381 Acct 381 Gas Meters
Ratio Page 37 Line 15
Items Allocated
Page 4 Lines 13 to 14
Page 5 Line 17
Page 15 Line 26

Yes 16. PLT382 – Acct 382 Meter Installations
Ratio Page 37 Line 16
Items Allocated
Page 5 Line 18
Page 15 Line 27

Yes 17. PLT383 – Acct 383 Gas Regulators
Ratio Page 37 Line 17
Items Allocated
Page 5 Line 19
Page 15 Line 28

No-See Attached 18. PLT3860 – Acct 386 Gas Water Heaters
Ratio Page 37 Line 18
Items Allocated
Page 5 Line 20
Page 15 Line 29

No-See Attached 19. PLT3862 – Acct 386 Cascade Diamond Boilers
Ratio Page 37 Line 19
Items Allocated
Page 5 Line 21
Page 15 Line 30

No-See Attached 20. PLT3863 – Acct 386 Conversion Burners
Ratio Page 37 Line 20
Items Allocated
Page 5 Line 22
Page 15 Line 31

No-See Attached	21.	PLT387	– Acct 387 Other Equipment
		Ratio	Page 37 Line 21
			Items Allocated
			Page 5 Line 24
			Page 11 Line 18
			Page 15 Line 33
Yes	22.	PLT379	– Acct 379 Other Equipment
		Ratio	Page 37 Line 22
			Items Allocated
			Page 6 Line 1
			Page 16 Line 1
Yes	23.	PLT390	– Acct 390 Structures & Improvements
		Ratio	Page 37 Line 23
			Items Allocated
			Page 6 Line 3
			Page 16 Line 3
Yes	24.	PLT391	– Acct 391 Office Equipment
		Ratio	Page 37 Line 24
			Items Allocated
			Page 6 Line 5
Yes	25.	PLT392	– Acct 392 Transportation Equipment
		Ratio	Page 37 Line 25
			Items Allocated
			Page 6 Line 6
			Page 16 Line 8
Yes	26.	PLT393	– Acct 393 Stores Equipment
		Ratio	Page 37 Line 26
			Items Allocated
			Page 6 Line 7
			Page 16 Line 9
Yes	27.	PLT394	– Acct 394 Tools, Shop & Garage Equip
		Ratio	Page 37 Line 27
			Items Allocated
			Page 6 Line 8
			Page 16 Line 10

Yes	28.	PLT396	– Acct 396 Power Operated Equipment
		Ratio	Page 37 Line 28
			Items Allocated
			Page 6 Line 9
			Page 16 Line 11
No-See Attached	29.	PLT3970	– Acct 397 Communication Equip-Other
		Ratio	Page 37 Line 29
			Items Allocated
			Page 6 Lines 10 to 11
			Page 7 Line 17
			Page 16 Line 12
Yes	30.	PLT398	– Acct 398 Miscellaneous Equipment
		Ratio	Page 37 Line 30
			Items Allocated
			Page 6 Line 15
			Page 16 Line 16
Yes	31.	LABPO	– LPG Gas Prod Labor Accts 717 to 735
		Ratio	Page 37 Line 31
			Items Allocated
			Page 19 Line 1
Yes	32.	EXP717	– Acct 717-LPG Gas Expenses
		Ratio	Page 37 Line 32
			Items Allocated
			Page 19 Line 2
Yes	33.	EXP719	– Acct 719-Handling Expense
		Ratio	Page 37 Line 33
			Items Allocated
			Page 19 Line 3
Yes	34.	EXP735	– Acct 735-Miscellaneous Production Exp
		Ratio	Page 37 Line 34
			Items Allocated
			Page 19 Line 4
Yes	35.	LABPM	– LPG Gas Prod Labor Accts 741 to 742
		Ratio	Page 37 Line 35
			Items Allocated
			Page 19 Line 6

Yes 36. EXP741 – Acct 741-Maintenance of Struct & Improv
Ratio Page 37 Line 36
Items Allocated
Page 19 Line 7

Yes 37. EXP742 – Acct 742-Maintenance of Production Eq
Ratio Page 37 Line 37
Items Allocated
Page 19 Line 8

Yes 38. LABLO – LNG Gas Prod Labor Accts 754 to 777
Ratio Page 37 Line 38
Items Allocated
Page 19 Line 11

Yes 39. EXP754 – Acct-754-Liquefaction Expense
Ratio Page 37 Line 39
Items Allocated
Page 19 Line 12

Yes 40. EXP757 – Acct 757-Vaporization Expense
Ratio Page 37 Line 40
Items Allocated
Page 19 Line 13

ALLOCATORS, Page 29 **Same Numeric Value As**

Yes 1. EXP759 – Acct 759-Handling Expense
Ratio Page Line 1
38
Items Allocated
Page Line 14
19

Yes 2. EXP775 – Acct 775-Miscellaneous Production Exp
Ratio Page 38 Line 2
Items Allocated
Page Line 15
19

No-See Attached 3. EXP777 – Acct 777-Lease Expense
Ratio Page 38 Line 3
Items Allocated
Page 19 Line 16

Yes	4.	LABLM	– LNG Gas Prod Labor Accts 781 to 782
		Ratio	Page 38 Line 4
			Items Allocated
			Page 19 Line 18
Yes	5.	EXP781	– Acct 781-Maintenance of Struct & Improv
		Ratio	Page 38 Line 5
			Items Allocated
			Page 19 Line 19
Yes	6.	EXP782	– Acct 782-Maintenance of Production Eq
		Ratio	Page 38 Line 6
			Items Allocated
			Page 19 Line 20
No-See Attached	7.	INTPLT	– Total Intangible Plant
		Ratio	Page 38 Line 7
			Items Allocated
			Page 7 Line 13
Yes	8.	PRODPLT	– Total Production Plant
		Ratio	Page 38 Line 8
			Items Allocated
			Page 7 Line 14
Yes	9.	LABDO	– Trans & Distr Op Labor Accts 851 to 881
		Ratio	Page 38 Line 9
			Items Allocated
			Page 20 Line 1
Yes	10.	EXP851	– Acct 851-Sys Control & Load Dispatch
		Ratio	Page 38 Line 10
			Items Allocated
			Page 20 Line 2
Yes	11.	EXP852	– Acct 852-Communication System Exp
		Ratio	Page 38 Line 11
			Items Allocated
			Page 20 Line 3
Yes	12.	EXP857	– Acct 857-Measuring & Regul Stat Exp
		Ratio	Page 38 Line 12
			Items Allocated
			Page 20 Line 4

Yes	13.	EXP874	– Acct 874-Mains & Services Exp
		Ratio	Page 38 Line 13
			Items Allocated
			Page 20 Line 5
Yes	14.	EXP878	– Acct 878-Meter & House Regulator Exp
		Ratio	Page 38 Line 14
			Items Allocated
			Page 20 Line 6
Yes	15.	EXP879	– Acct 879-Customer Installations Exp
		Ratio	Page 38 Line 15
			Items Allocated
			Page 12 Line 30
			Page 13 Line 26
			Page 20 Line 7
Yes	16.	EXP880	– Acct 880-Other Expenses
		Ratio	Page 38 Line 16
			Items Allocated
			Page 20 Line 8
Yes	17.	EXP881	– Acct 881-Rents
		Ratio	Page 38 Line 17
			Items Allocated
			Page 20 Line 9
Yes	18.	LABDM	– Trans & Distr Maint Lab Accts 851 to 881
		Ratio	Page 38 Line 18
			Items Allocated
			Page 20 Line 11
Yes	19.	EXP886	– Acct 886-Maintenance of Struct & Improv
		Ratio	Page 38 Line 19
			Items Allocated
			Page 20 Line 12
Yes	20.	EXP887	– Acct 887-Maintenance of Mains
		Ratio	Page 38 Line 20
			Items Allocated
			Page 20 Line 13
No-See Attached	21.	EXP888	– Acct 888-Maint of Compressor Station Eq
		Ratio	Page 38 Line 21
			Items Allocated
			Page 20 Line 14

Yes	22.	EXP889	– Acct 889-Maint of Meas & Reg Station Eq
		Ratio	Page 38 Line 22
			Items Allocated
			Page 20 Line 15
Yes	23.	EXP892	– Acct 892-Maintenance of Services
		Ratio	Page 38 Line 23
			Items Allocated
			Page 20 Line 16
Yes	24.	EXP893	Acct 893-Mnt of Meters & House Regul
		Ratio	Page 38 Line 24
			Items Allocated
			Page 20 Line 17
Yes	25.	EXP894	– Acct 894-Maintenance of Other Equip
		Ratio	Page 38 Line 25
			Items Allocated
			Page 20 Line 18
Yes	26.	LABCA	– Customer Accts Labor Accts 902 to 903
		Ratio	Page 38 Line 26
			Items Allocated
			Page 21 Line 1
Yes	27.	EXP902	– Acct 902-Meter Reading Expenses
		Ratio	Page 38 Line 27
			Items Allocated
			Page 21 Line 2
Yes	28.	EXP903	– Acct 903-Cust Records & Collection Exp
		Ratio	Page 38 Line 28
			Items Allocated
			Page 13 Line 21
			Page 21 Line 3
Yes-Same as LABSE	29.	LABSA	– Sales Expenses labor Accts 912-916
		Ratio	Page 38 Line 29
			Items Allocated
			Page 21 Line 5
Yes	30.	EXP912	– Acct 912-Demonstrating & Selling Exp
		Ratio	Page 38 Line 30
			Items Allocated
			Page 21 Line 6

Yes	31.	EXP913	– Acct 913-Advertising Exp
		Ratio	Page 38 Line 31
			Items Allocated
			Page 21 Line 7
Yes	32.	EXP916	– Acct 916-Miscellaneous Sales Exp
		Ratio	Page 38 Line 32
			Items Allocated
			Page 21 Line 8
Yes	33.	EXP920	– Acct 920-Administrative & General Sal
		Ratio	Page 38 Line 33
			Items Allocated
			Page 22 Line 1
Yes	34.	EXP921	– Acct 921-Office Supplies & Expenses
		Ratio	Page 38 Line 34
			Items Allocated
			Page 22 Line 2
No-See Attached	35.	EXP922	– Acct 922-Administrative Exp Transf-CR
		Ratio	Page 38 Line 35
			Items Allocated
			Page 22 Line 3
No-See Attached	36.	EXP923	– Acct 923-Outside Services Employed
		Ratio	Page 38 Line 36
			Items Allocated
			Page 22 Line 4
No-See Attached	37.	EXP924	– Acct 924-Property Insurance
		Ratio	Page 38 Line 37
			Items Allocated
			Page 22 Line 5
Yes	38.	EXP925	– Acct 925-Injuries & Damages
		Ratio	Page 38 Line 38
			Items Allocated
			Page 22 Line 6
Yes	39.	EXP926	– Acct 926-Employees Pension & Benef
		Ratio	Page 38 Line 39
			Items Allocated
			Page 22 Line 7

No-See Attached	40. EXP928 Ratio	– Acct-928 Regulatory Commission Exp Page 38 Line 40 Items Allocated Page 22 Line 8	

			Same Numeric
	ALLOCATORS, Page 30		**Value As**
No-See Attached	1. EXP929 Ratio	– Acct-929 Duplicate Charges-Cr Page 39 Line 1 Items Allocated Page 22 Line 9	
Yes	2. EXP930 Ratio	– Acct 930-Miscellaneous General Exp Page 39 Line 2 Items Allocated Page 22 Line 10	
No-See Attached	3. EXP931 Ratio	– Acct 931 Rents Page 39 Line 3 Items Allocated Page 22 Line 11	
Yes	4. EXP932 Ratio	– Acct 932 Maintenance of General Plant Page 39 Line 4 Items Allocated Page 22 Line 13	
Yes	5. TLABPO Ratio	– Total LPG Gas Operating Labor Page 39 Line 5 Items Allocated Page 9 Line 1	
Yes	6. TLABPM Ratio	– Total LPG Gas Maintenance Labor Page 39 Line 6 Items Allocated Page 9 Line 8	
Yes	7. TLABLO Ratio	– Total LNG Gas Operating Labor Page 39 Line 7 Items Allocated Page 9 Line 13	

Yes	8.	TLABLM	– Total LNG Gas Maintenance Labor
		Ratio	Page 39 Line 8
			Items Allocated
			Page 9 Line 23
Yes	9.	TLABDO	– Total Transm & Distr Operating Labor
		Ratio	Page 39 Line 9
			Items Allocated
			Page 11 Line 1
Yes	10.	TLABDM	– Total Transm & Distr Maintenance Labor
		Ratio	Page 39 Line 10
			Items Allocated
			Page 11 Line 11
Yes	11.	TLABCA	– Total Customer Accounts Labor
		Ratio	Page 39 Line 11
			Items Allocated
			Page 12 Line 1
Yes-Same as TLABSE	12.	TLABSA	– Total Sales Expense Labor
		Ratio	Page 39 Line 12
			Items Allocated
			Page 12 Line 27
Yes-Same as PLTGEN	13.	GENPLT	– Total General Plant
		Ratio	Page 39 Line 13
			Items Allocated
			Page 7 Line 16
			Page 14 Lines 20 to 21
			Page 16 Line 18

Yes	14.	REVCLAIM	– Claimed Sales Revenues less Gas Costs	PENSION
		Ratio	Page 39 Line 14	
			Items Allocated	
			Page 7 Line 24	
			Page 13 Lines 1 to 3	
			Line 5	
			Line 10	
			Lines 19 to 20	
			Lines 22 to 24	
			Line 27	
			Line 29	
			Line 33	
			Lines 35 to 37	
			Lines 40 to 42	
			Page 14 Lines 5 to 6	
			Line 8	
			Lines 9 to 11	
			Line 13	
			Line 30	
			Page 17 Line 11	
No-See Attached	15.	EXP9123	– Sales Expense Accounts 912 to 913	
		Ratio	Page 39 Line 15	
			Items Allocated	
			Page 12 Line 33	
Yes	16.	PLT36780	– Acct 367 Mains and Acct 380 Services	
		Ratio	Page 39 Line 16	
			Items Allocated	
			Page 11 Line 5	
Yes	17.	PLT3813	– Acct 381, 382 & 383 - Meters & House Reg	
		Ratio	Page 39 Line 17	
			Items Allocated	
			Page 7 Line 6	
			Page 11 Line 6	
			Line 17	
No-See Attached	18.	PLT3803	– Acct 380,381,382 & 383 Serv,Meters & Reg	
		Ratio	Page 39 Line 18	
			Items Allocated	
			Page 7 Line 20	

Yes	19.	EXP8519	– Transm & Distr Oper Accts 851 to 879
		Ratio	Page 39 Line 19
			Items Allocated
			Page 11 Line 8
No-See Attached	20.	TOTCDEP	– Total Customer Deposits
		Ratio	Page 39 Line 20
			Items Allocated
			Page 17 Line 19
Yes	21.	PLT386	– Acct 386 Other Property on Cust's Prem
		Ratio	Page 39 Line 21
			Items Allocated
			Page 7 Line 9
			Page 12 Line 23
			Line 31
			Page 14 Line 16
Yes-Same as DDISTPLT excluding Land Account 364	22.	DISTRPLT	– Total Transmission & Distribution Plant
		Ratio	Page 39 Line 22
			Items Allocated
			Page 7 Lines 4 to 5
			Lines 7 to 8
			Line 10
			Line 15
			Page 8 Line 20
			Line 22
			Page 12 Line 5
No-See Attached	23.	EXP904S	– Acct 904-Uncollectible Accts-Gas Sales
		Ratio	Page 39 Line 23
			Items Allocated
			Page 12 Line 20
			Line 21
No-See Attached	24.	EXP904O	– Acct 904-Uncollectible Accts-Other Rev
		Ratio	Page 39 Line 24
			Items Allocated
			Page 12 Line 24
No-See Attached	25.	PLT367BS	– Acct 367-Gas Mains - Bare Steel
		Ratio	Page 39 Line 25
			Items Allocated
			Page 15 Line 15

No-See Attached	26.	PLT367JC Ratio	– Acct 367-Gas Mains - Joint Clamping Page 39 Line 26 Items Allocated Page 15 Line 16
No-See Attached	27.	PLT367CI Ratio	– Acct 367-Gas Mains - Cast Iron Page 39 Line 27 Items Allocated Page 15 Line 17
No-See Attached	28.	PLT367CP Ratio	– Acct 367-Gas Mains - Cathodic Protect Page 39 Line 28 Items Allocated Page 15 Line 18
No-See Attached	29.	PLT367CS Ratio	– Acct 367-Gas Mains - Coated Steel Page 39 Line 29 Items Allocated Page 15 Line 19
No-See Attached	30.	PLT367P Ratio	– Acct 367-Gas Mains - Plastic Page 39 Line 30 Items Allocated Page 15 Lines 20 & 21
No-See Attached	31.	PLT391OE Ratio	– Acct 391-Office Equipment Page 39 Line 31 Items Allocated Page 16 Line 5
No-See Attached	32.	PLT391IT Ratio	– Acct 391-Office IT Equipment Page 39 Line 32 Items Allocated Page 16 Line 6
No-See Attached	33.	PLT397M Ratio	– Acct 397-Comm Equip – Metscan Page 39 Line 33 Items Allocated Page 6 Line 12 Page 14 Lines 14 to 15 Page 16 Line 14 Line 19 Page 22 Line 17

No-See Attached	34.	PLT397E Ratio	– Acct 397-Comm Equip ERT/ITRON Page 39 Line 34 Items Allocated Page 6 Line 13 Page 14 Line 17 Page 16 Line 13 Page 22 Line 18
No-See Attached	35.	PLT304L Ratio	– Acct 304 Lnd Rights- LNG & LPG Dir Csts Page 39 Line 35 Items Allocated Page 2 Line 8
No-See Attached	36.	PLT305L Ratio	– Acct 305 St & Impr-LNG & LPG Dir Csts Page 39 Line 36 Items Allocated Page 2 Line 12
No-See Attached	37.	PLT320L Ratio	– Acct 320 Other Eq-LNG & LPG Dir Csts Page 39 Line 37 Items Allocated Page 2 Line 17
No-See Attached	38.	OMLAB Ratio	– Total Gas Operation & Maintenance Labor Page 39 Line 38 Items Allocated Page 14 Lines 26 to 28
Yes-Same as 0&MXGAS	39.	OTHOMINF Ratio	– Inflation Adjustment Residual O&M Page 39 Line 39 Items Allocated Page 14 Line 31

	ALLOCATORS, Page 31		**Same Numeric Value As**
Yes-Same as CGAEXPX	1.	GASCOSTS Ratio	– Total Gas Supply Expense Page 40 Line 1 Items Allocated Page 13 Line 31
No-See Attached	2.	EXP903T Ratio	– Acct 903-Cust Records & Coll Subtotal Page 40 Line 2 Items Allocated Page 12 Line 6

No-See Attached 3. BASIS1P – Basis 1 – 50% Gross Plant BASIS2
Ratio Page 40 Line 12 PLANT
Items Allocated
Page 13 Line 6

No-See Attached 4. BASIS1OM – Basis 1 - 50% O&M less Gas & NIS 923
Ratio Page 40 Line 13
Items Allocated
Page 13 Line 7

No-See Attached 5. BASIS10 – Basis 10 - Number of Annual Customers
Ratio Page 40 Line 14
Items Allocated
Page 13 Line 8

No-See Attached 6. BASIS11 – Basis 11 - Labor BASIS9
Ratio Page 40 Line 15 LABOR
Items Allocated
Page 13 Line 9

No-See Attached 7. BASIS2 – Basis 2 - Gross Plant BASIS1P
Ratio Page 40 Line 16 PLANT
Items Allocated
Page 13 Line 13

No-See Attached 8. BASIS20 – Basis 20 - Total Direct Billed
Ratio Page 40 Line 17
Items Allocated
Page 13 Line 14

No-See Attached 9. BASIS7P – Basis 7 - 50% Deprec Plant
Ratio Page 40 Line 18
Items Allocated
Page 13 Line 15

No-See Attached 10. BASIS70M – Basis 7 - 50% O&M less NIS 923
Ratio Page 40 Line 19
Items Allocated
Page 13 Line 16

No-See Attached 11. BASIS9 – Basis 9 - Labor BASIS11
Ratio Page 40 Line 20 LABOR
Items Allocated
Page 13 Line 17

No-See Attached	12. BASCO12 Ratio	– Basis Co 12 - Other NiSource Serv Chrgs Page 40 Line 21 Items Allocated Page 13 Line 18		

				Same Numeric
		ALLOCATORS, Page 33		**Value As**
Yes Last Case Excluded Pressure Support	1. DEMLPG Ratio	– LPG Prod & Pressure Support Alloc Page 33 Line 10 Items Allocated Page 2 Line 7 Line 11 Line 14 Line 16 Page 9 Line 2 Line 3 Line 6 Line 9 Line 10		DEMLNG
Yes-Last Case Excluded Pressure Support	2. DEMLNG Ratio	– LNG Prod & Pressure Support Alloc Page 33 Line 11 Items Allocated Page 2 Line 6 Line 10 Line 15 Line 19 Page 8 Line 19 Page 9 Line 14 Line 15 Line 17 Line 20 Line 21 Line 24 Line 25		DEMLPG

Allocations not used in last base rate case.

D BASE	Allocation of Gas Costs using dispatch method by supply source was replaced by the Simplified Market Based Allocation – SMBA.
DREMAIN	Same as above.
E BASE	Same as above.
EREMAIN	Same as above.
CUSTTR	Allocator developed for assignment of Marketers Direct Deposits which were not in last rate case filing.
CUST488	This allocation is based on the allocation of the related plant Account 386 which was the allocation used in the last base rate filing.
CUST882	This allocation is based on the allocation of the related expense Account 879 which was the allocator used in the last base rate filing.
CUST903C	An allocation was developed separately for the collection expense in the current filing.
C904R3 C904RI C9040L C904R40 C904R41 C904R42 C904R43 C904R50 C904R51 C904R52 C904R53	In the last base rate filing one allocator was used for Account 904 and it was functionalized as all customer related.
C487R40 C487R41 C487R42 C487R43 C487R50 C487R51 C487R52 C487R53	In the last base rate filing one allocator was used for Account 487 Late Payments and it was functionalized as all customer related.

PLT320 No internal allocator was developed for the Total of Plant Account 320 in the last base rate filing.

PLT368 There was no plant Account 368 in the last base rate case.

PLT3860 The last base case did not separate Account 386 into the three subaccounts.
PLT3862
PLT3863

PLT387 In the last base case Account 387 was split into two subaccounts. One was for the Turbo Exp. – Non Depreciable which was written off and the other for Other Equipment. The allocator for Other Equipment was DPLT387 which is the same as PLT387.

PLT3970 In the current filed study communication equipment costs were separated into Other, Metscan and ERT/IRON and allocators developed for each category. This allocator is for Other Equipment.

EXP777 This allocator was not used in the last base rate case because there was no labor expense associated with Account 777.

INTPLT This allocator was not used in the last base rate case because Deferred Income Taxes in Rate Base was not functionalized.

EXP888 This allocator was not used in the last base rate case because there was no labor expense associated with Account 888.

EXP922 This allocator was not used in the last base rate case because there was no labor expense associated with Account 922.

EXP923 This allocator was not used in the last base rate case because there was no labor expense associated with Account 923.

EXP924 This allocator was not used in the last base rate case because there was no labor expense associated with Account 924.

EXP928 This allocator was not used in the last base rate case because there was no labor expense associated with Account 928.

EXP929 This allocator was not used in the last base rate case because there was no labor expense associated with Account 929.

EXP931	This allocator was not used in the last base rate case because there was no labor expense associated with Account 931.
EXP9123	A direct assignment allocator for Account 916 – Miscellaneous Sales Expense was developed in the last base rate case.
PLT3803	Customer contributions were not included as a deduction to rate base in the last base rate filing.
TOTCDEP	Customer Deposits in the last base rate filing was only shown as one item and not split between Firm Customers and Marketers.
EXP904S	Last base rate filing did not separate Account 904 into Uncollectibles related to Gas Sales and Uncollectibles rated to Other Revenues.
EXP9040	Same as above.
PLT367BS PLT367JS PLT367CI PLT367CP PLT367CS PLT367P	In the last base rate case Account 367 Gas Mains was not separated into the different types.
PLT391OE LT391IT	In the last base rate case Account 391 Office Equipment was not separated into Office Equipment and IT Equipment.
PLT397M PLT397E	The plant Account 397 was separated in the last base rate case but none of the associated reserves or expenses were identified separately, therefore no allocators were developed.
PLT304L PLT305L PLT320L	These allocators were developed to more properly allocate the functional costs related to both LPG and LNG.
PLT304L PLT305L PLT320L	These allocators were developed to more properly allocate the functional costs related to both LPG and LNG.
OMLAB	Used to allocate the Total Operation and Maintenance Labor Adjustments in the filed study.
EXP903T	An allocator was developed separately for the call center expenses in the current filing.

BASIS1P	These allocators were developed to allocate the NiSource Outside
BASIS10M	Services Expenses which were not included in the last base rate filing.
BASIS10	
BASIS11	
BASIS2	
BASIS20	
BASIS7P	
BASIS70M	
BASIS9	
AASCO12	

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY SECOND SET OF INFORMATION REQUESTS FROM
THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-22-11 Refer to the response to AG-7-22. Please modify this response to include references to where the elements used to develop each allocator are located in the Company's filing. The references should be very specific(exhibit/schedule numbers, page and line numbers).

Response: The reference for allocators developed internally in the cost of service program are shown in Exh. BSG/JLH-2, Sch. JLH-2, Sch. JLH-2-6, Page 39 of 79 to 79 of 79, sub page – 3 of the program page numbering noted in the Center Footer. These page and line number references are to the cost of service program page numbering noted in the Center Footer of all program printouts.

The references for the external allocators are noted in Exh. BSG/JLH-2, Sch. JLH-2-6, Pages 25 of 79 to 32 of 79. The specific references are as follows:

Allocators Page 24

1. DBASE - Exh. BSG/JLH-1, Sch. JLH-1-3, Page 7 of 13, Line 22

2. DREMAIN - Exh. BSH/JLH-1, Sch. JLH-1-3, Page 9 of 13, Line 45

3. DISTR - Workpapers Exh. BSG/JLH-2, Proportional Responsibility Workpapers, Page 201, Line containing sum of 12 months

4. PENSION - Exh. BSG/JLH-2, Sch. JLH-2-6, Page 48 to 50 of 79, Line 14

Allocations Page 25

1. EBASE - Exh. BSG/JLH-1, Sch. JLH-1-3, Page 7 of 13, Line 49

2. EREMAIN - Exh. BSG/JLH-1, Sch. JLH-1-3, Page 12 of 13, Line 23

Allocations Page 26

1. CUST380 - Workpapers Exh. BSG/JLH-3, Page 322, Line 37

2. CUST381 - Workpapers Exh. BSG/JLH-3, Page 323, Line 14

3. CUST382 - Workpapers Exh. BSG/JLH-3, Page 323, Line 17

4. CUST383 - Workpapers Exh. BSG/JLH-3, Page 383, Line 20

5. CUSTDEP - Workpapers Exh. BSG/JLH-2, Account 904 – Uncollectible & Customer Deposits, Pages 141 to 143

6. CUSTTR - Workpapers Exh. BSG/JLH-2, No. of Bills & Customers, Pages 181-185, Total of Winter and Summer by rate class. Detail is also shown on Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 270-271, Lines 35-37

7. CUST3860 - Reference same as DISTR above.

8. CUST3862 - Reference same as DISTR above.

9. CUST3863 - Reference same as DISTR above.

10. CUST487 - Workpapers Exh. BSG/JLH-2, Direct Assignment of Revenue Related Items, Pages 187-188, Line noted Account 485-Returned Check Fees

11. CUST488 - Reference same as DISTR above.

12. CUST882 - Reference same as DISTR above.

13. CUST902 - The number of meters is shown in Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 270-271, Line 19 and Line 29 for daily metered transportation. The number of meters for Line 19 are referenced to Workpapers Exh. BSG/JLH-3, Page 322, Line 5. The reference for the daily transportation meters is Workpapers Exh. BSG/JLH-2 No. of Bills & Customers, Pages 183 to 185.

14. CUST903 - Workpapers Exh. BSG/JLH-2, No. of Bills & Customers, Page 163, Total and Average lines, and Pages 165 to 175. The average number of bills is shown in the Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 270 to 271, Line 20 and the detail of bill counts is on Lines 23 to 29.

15. CUST912 - The reference for the annual number of customer is Workpapers Exh. BSG/JLH-2, No. of Bills & Customer, Page 164, Total Line and Pages 176 to 185. The summary of the customer counts is shown in the Workpaper Exh. BSG/JLH-2, Total Company COS, Pages 270 to 271, Line 31 to 37.

    The reference for the total Sales and Transportation volumes and weather adjustment for sales and transportation is Workpaper Exh. BSG/JLH-2, Sales and Revenue, Page 150, 151, 154 and 155, Total Lines. These sales volumes are summarized in the Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 268 to 269, Lines 7 to 15.

16. CUST913 - Same as CUST912 above.

17. CUST879 - Reference same as DISTR above.

18. CUST903C - The reference for this allocator is the allocated Account 904 – Uncollectible Accounts Expense shown in Workpapers EXHB/BSG/JLH-2, The Total Company COS, Page 242-243, Line 25

Allocator Page 27

1. Uncollectible Accounts – The functionalization of each rate class assignment of uncollectible expense is based on claimed revenues shown in Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 264-265, Line 10. The assignment to customer class shown in Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 242-243, Lines 9 to 19 is based on the note in Workpapers Exh. BSG/JLH-2, Account 904 Uncollectible and Customer Deposits, Page 143, Note 5. The amounts in Note 5 were used to assign the book balance to customer classes based on the Average Number of Customers internally in the cost of service program. The average number of customers is shown in the Workpapers Exh. BSG/JLH-2, Total Company COS, Pages 270 to 271, Line 21 with the detail on Lines 31 to 37. The reference for the number of customers is Workpapers Exh. BSG/JLH-2, No. Bills and Customers, Page 164, Average Line and Pages 176-185.

2. Late Payment Charges – The allocation and functionalization of Late Payment Charges were made using the same method as Uncollectible Accounts.

The assignment to rate classes is shown in Workpapers Exh. BSG/JLH-2, Total Company COS, Page 234 to 235, Lines 6 to 13. This assignment is based on Workpapers Exh. BSG/JLH-2, Direct Assignment of Revenue Related Items, Pages 187-188.

Allocators Page 33

1. DEMLPG - The reference for the Pressure Support percentage in Exh. BSG/JLH-3, Marginal Cost, Page 3, Line 12. The reference for the Remaining Design Day Demand is Exh. BSG/JLH-1-3, Page 8 of 13, Lines 35 to 51. The proportional responsibility allocator reference is the same as DISTR noted above.

2. DEMLNG - Same as DEMLPG above.

ALLOCATORS, Page 24	**Same Numeric Value As**
1. DBASE – Base Demand Costs	
Ratio Page 33 Line 14	
Items Allocated	
Page 10 Line 1	
2. DREMAIN – Remaining Demand Gas Costs	
Ratio Page 33 Line 15	
Items Allocated	
Page 10 Line 2	
3. DISTR – Distribution Allocator	CUST3860
Ratio Page 33 Line 1 – Second Section	CUST3862
Items Allocated	CUST3863
Page 3 Lines 1 to 3	CUST488
Lines 4 to 10	CUST882
Lines 12 to 13	CUST879
Line 22	
Line 24	
Page 8 Lines 2 to 4	
Page 11 Lines 2 to 3	
Line 9	
Page 13 Line 30	
Line 32	
Page 22 Line 16	
4. PENSION – Pension & PBOP Allocator	REVCLAIM
Ratio Page 33 Line 3 – Second Section	

Items Allocated
Page 13 Line 34
Page 14 Line 3

ALLOCATORS, Page 25 — **Same Numeric Value As**

1. EBASE – Base Commodity Gas Costs
   Ratio: Page 34 Line 1
   Items Allocated: Page 10 Line 4

2. EREMAIN – Remaining Commodity Gas Costs
   Ratio: Page 34 Line 2
   Items Allocated: Page 9 Lines 4 to 5, Line 16, Lines 18 to 19; Page 10 Line 5

ALLOCATORS, Page 26 — **Same Numeric Value As**

1. CUST380 – Acct 380 Gas Services
   Ratio: Page 35 Line 1
   Items Allocated: Page 3 Line 14

2. CUST381 – Acct 381 Gas Meters
   Ratio: Page 35 Line 2
   Items Allocated: Page 3 Line 15

3. CUST382 – Acct 382 Meter Installations
   Ratio: Page 35 Line 3
   Items Allocated: Page 3 Line 16

4. CUST383 – Acct 383 Gas Regulators
   Ratio: Page 35 Line 4
   Items Allocated: Page 3 Line 17

5. CUSTDEP – Customer Deposits
   Ratio: Page 35 Line 5
   Items Allocated: Page 7 Line 21

6. CUSTTR – Transportation Customers
Ratio Page 35 Line 6
Items Allocated
Page 7 Line 22

7. CUST3860 – Acct 386.0 Gas Water Heaters
Ratio Page 35 Line 7
Items Allocated
Page 3 Line 18

DISTR
CUST3862
CUST3863
CUST488
CUST882
CUST879

8. CUST3862 – Acct 386.2 Cascade Diamond Boilers
Ratio Page 35 Line 8
Items Allocated
Page 3 Line 19

DISTR
CUST3860
CUST3863
CUST488
CUST882
CUST879

9. CUST3863 – Acct 386.3 Conversion Burners
Ratio Page 35 Line 9
Items Allocated
Page 3 Line 20
Page 22 Line 19

DISTR
CUST3860
CUST3862
CUST488
CUST882
CUST879

10. CUST487 – Acct 487-Return Check Charges
Ratio Page 35 Line 10
Items Allocated
Page 8 Line 15

11. CUST488 – Acct 488-Rental Rev-W/H & Conv Burn
Ratio Page 35 Line 11
Items Allocated
Page 8 Line 16

DISTR
CUST3860
CUST3862
CUST3863
CUST882
CUST879

12. CUST882 – Acct 882-Revenue Guardian Care & C/S
Ratio Page 35 Line 12
Items Allocated
Page 8 Line 17
Page 12 Line 22

DISTR
CUST3860
CUST3862
CUST3863
CUST488
CUST879

13. CUST902 – Acct 902 Meter Reading Expense
Ratio Page 35 Line 13
Items Allocated
Page 12 Line 2

14. CUST903 – Acct 903-Cust Records & Collection Exp
Ratio Page 35 Line 14
Items Allocated
Page 12 Line 3
Line 7
Page 13 Line 12

15. CUST912 – Acct-912 Demonstrating & Selling Exp CUST913
Ratio Page 35 Line 15
Items Allocated
Page 12 Line 28

16. CUST913 – Account 913 Advertising Expense CUST912
Ratio Page 35 Line 16
Items Allocated
Page 12 Line 29

17. CUST879 – Acct 879-Customer Installation Exp DISTR
Ratio Page 35 Line 17 CUST3860
Items Allocated CUST3862
Page 11 Line 7 CUST3863
CUST488
CUST882

18. CUST903C – Acct 903 Collection Expense
Ratio Page 35 Line 18
Items Allocated
Page 12 Line 4

ALLOCATORS, Page 27 **Same Numeric Value As**

1. C904R3 – Residential Heating Rate R-3 & R-4
Ratio Page 36 Line 1
Items Allocated
Page 12 Line 9

2. C904R1 – Residential Non-Heating Rate R-1 & R-2
Ratio Page 36 Line 2
Items Allocated
Page 12 Line 10

3. C904OL – Outdoor Lighting
Ratio Page 36 Line 3
Items Allocated
Page 12 Line 11

4. C904R40 – High Winter Low Annual Rate G40 & T40 C487R40
Ratio Page 36 Line 4
Items Allocated
Page 12 Line 12

5. C904R41 – High Winter Med Annual Rate G41 & T41 C487R41
Ratio Page 36 Line 5
Items Allocated
Page 12 Line 13

6. C904R42 – High Winter High Annual Rate G42 & T42 C487R42
Ratio Page 36 Line 6
Items Allocated
Page 12 Line 14

7. C904R43 – High Wint Large Annual Rate G43 & T43 C487R43
Ratio Page 36 Line 7
Items Allocated
Page 12 Line 15

8. C904R50 – Low Winter Low Annual Rate G50 & T50 C487R50
Ratio Page 36 Line 8
Items Allocated
Page 12 Line 16

9. C904R51 – Low Winter Med Annual Rate G51 & T51 C487R51
Ratio Page 36 Line 9
Items Allocated
Page 12 Line 17

10. C904R52 – Low Winter High Annual Rate G52 & T52 C487R52
Ratio Page 36 Line 10
Items Allocated
Page 12 Line 18

11. C904R53 – Low Wint Large Annual Rate G53 & T53 C487R53
Ratio Page 36 Line 11
Items Allocated
Page 12 Line 19

12. C487R40 – High Winter Low Annual Rate G40 & T40 C904R40
Ratio Page 36 Line 15
Items Allocated
Page 8 Line 6

13. C487R41 – High Winter Med Annual Rate G41 & T41 C904R41
Ratio Page 36 Line 16
Items Allocated
Page 8 Line 7

14. C487R42 – High Winter High Annual Rate G42 & T42 C904R42
Ratio Page 36 Line 17
Items Allocated
Page 9 Line 8

15. C487R43 – High Wint Large Annual Rate G43 & T43 C904R43
Ratio Page 36 Line 18
Items Allocated
Page 9 Line 9

16. C487R50 – Low Winter Low Annual Rate G50 & T50 C904R50
Ratio Page 36 Line 19
Items Allocated
Page 9 Line 10

17. C487R51 – Low Winter Med Annual Rate G51 & T51 C904R51
Ratio Page 36 Line 20
Items Allocated
Page 9 Line 11

18. C487R52 – Low Winter High Annual Rate G52 & T52 C904R52
Ratio Page 36 Line 21
Items Allocated
Page 9 Line 12

19. C487R53 – Low Wint Large Annual Rate G53 & T53 C904R53
Ratio Page 36 Line 22
Items Allocated
Page 9 Line 13

	ALLOCATORS, Page 28	Same Numeric Value As
1.	PLANT – Total Gas Plant in Service	BASIS1P
	Ratio Page 37 Line 1	BASIS2
	Items Allocated	
	Page 2 Line 1	
	Line 2	
	Page 7 Line 19	
	Page 8 Line 18	
	Page 13 Line 11	
	Line 39	
	Page 14 Line 29	
	Page 17 Lines 4 to 5	
	Lines 7 to 8	
	Page 18 Line 10	
	Lines 16 to 17	
2.	LABOR – Sum of Allocated Labor Expense	BASIS9
	Ratio Page 37 Line 2	BASIS11
	Items Allocated	
	Page 2 Line 4	
	Page 4 Lines 1 to 2	
	Lines 4 to 5	
	Lines 7 to 12	
	Line 16	
	Page 13 Line 25	
	Page 14 Lines 1 to 2	
	Page 17 Lines 1 to 2	
3.	PLT301 – Acct 301 Organization	
	Ratio Page 37 Line 3	
	Items Allocated	
	Page 5 Lines 1 to 2	
	Page 15 Lines 1 to 2	
4.	PLT303 – Acct 303 Misc. Intangible Plant	
	Ratio Page 37 Line 4	
	Items Allocated	
	Page 5 Line 4	
	Page 15 Lines 4 to 5	
5.	PLT305 – Acct 305 Structures & Improvements	
	Ratio Page 37 Line 5	
	Items Allocated	
	Page 5 Line 6	
	Page 15 Line 8	

6. PLT311 – Acct 311 L.P. Gas Equipment
   Ratio Page 37 Line 6
   Items Allocated
   Page 5 Line 7
   Page 15 Line 9

7. PLT320 – Acct 320 Other Equipment
   Ratio Page 37 Line 7
   Items Allocated
   Page 5 Line 8
   Page 15 Line 10

8. PLT321 – Acct 321 L.N.G. Equipment
   Ratio Page 37 Line 8
   Items Allocated
   Page 5 Line 9
   Page 15 Line 11

9. PLT365 – Acct 365 Right of Way
   Ratio Page 37 Line 9
   Items Allocated
   Page 5 Line 11
   Page 15 Line 13

10. PLT366 – Acct 366 Structures & Improvements
    Ratio Page 37 Line 10
    Items Allocated
    Page 5 Line 12
    Page 11 Line 12
    Page 15 Line 14

11. PLT367 – Acct 367 Gas Mains
    Ratio Page 37 Line 11
    Items Allocated
    Page 5 Line 13
    Page 11 Line 13

12. PLT368 – Acct 368 Compressor Station Equipment
    Ratio Page 37 Line 12
    Items Allocated
    Page 5 Line 14
    Page 11 Line 14
    Page 15 Line 23

13. PLT369 – Acct 369 Meas. & Reg. Station Equip
    Ratio Page 37 Line 13
    Items Allocated
    Page 5 Line 15
    Page 11 Line 4
    Line 15
    Page 15 Line 24

14. PLT380 – Acct 380 Gas Services
    Ratio Page 37 Line 14
    Items Allocated
    Page 5 Line 16
    Page 11 Line 16
    Page 15 Line 25

15. PLT381 Acct 381 Gas Meters
    Ratio Page 37 Line 15
    Items Allocated
    Page 4 Lines 13 to 14
    Page 5 Line 17
    Page 15 Line 26

16. PLT382 – Acct 382 Meter Installations
    Ratio Page 37 Line 16
    Items Allocated
    Page 5 Line 18
    Page 15 Line 27

17. PLT383 – Acct 383 Gas Regulators
    Ratio Page 37 Line 17
    Items Allocated
    Page 5 Line 19
    Page 15 Line 28

18. PLT3860 – Acct 386 Gas Water Heaters
    Ratio Page 37 Line 18
    Items Allocated
    Page 5 Line 20
    Page 15 Line 29

19. PLT3862 – Acct 386 Cascade Diamond Boilers
    Ratio Page 37 Line 19
    Items Allocated
    Page 5 Line 21
    Page 15 Line 30

20. PLT3863 – Acct 386 Conversion Burners
    Ratio Page 37 Line 20
    Items Allocated
    Page 5 Line 22
    Page 15 Line 31

21. PLT387 – Acct 387 Other Equipment
    Ratio Page 37 Line 21
    Items Allocated
    Page 5 Line 24
    Page 11 Line 18
    Page 15 Line 33

22. PLT379 – Acct 379 Other Equipment
    Ratio Page 37 Line 22
    Items Allocated
    Page 6 Line 1
    Page 16 Line 1

23. PLT390 – Acct 390 Structures & Improvements
    Ratio Page 37 Line 23
    Items Allocated
    Page 6 Line 3
    Page 16 Line 3

24. PLT391 – Acct 391 Office Equipment
    Ratio Page 37 Line 24
    Items Allocated
    Page 6 Line 5

25. PLT392 – Acct 392 Transportation Equipment
    Ratio Page 37 Line 25
    Items Allocated
    Page 6 Line 6
    Page 16 Line 8

26. PLT393 – Acct 393 Stores Equipment
    Ratio Page 37 Line 26
    Items Allocated
    Page 6 Line 7
    Page 16 Line 9

27. PLT394 – Acct 394 Tools, Shop & Garage Equip
    Ratio Page 37 Line 27
    Items Allocated
    Page 6 Line 8
    Page 16 Line 10

28. PLT396 – Acct 396 Power Operated Equipment
    Ratio Page 37 Line 28
    Items Allocated
    Page 6 Line 9
    Page 16 Line 11

29. PLT3970 – Acct 397 Communication Equip-Other
    Ratio Page 37 Line 29
    Items Allocated
    Page 6 Lines 10 to 11
    Page 7 Line 17
    Page 16 Line 12

30. PLT398 – Acct 398 Miscellaneous Equipment
    Ratio Page 37 Line 30
    Items Allocated
    Page 6 Line 15
    Page 16 Line 16

31. LABPO – LPG Gas Prod Labor Accts 717 to 735
    Ratio Page 37 Line 31
    Items Allocated
    Page 19 Line 1

32. EXP717 – Acct 717-LPG Gas Expenses
    Ratio Page 37 Line 32
    Items Allocated
    Page 19 Line 2

33. EXP719 – Acct 719-Handling Expense
    Ratio Page 37 Line 33
    Items Allocated
    Page 19 Line 3

34. EXP735 – Acct 735-Miscellaneous Production Exp
    Ratio Page 37 Line 34
    Items Allocated
    Page 19 Line 4

35. LABPM – LPG Gas Prod Labor Accts 741 to 742
    Ratio Page 37 Line 35
    Items Allocated
    Page 19 Line 6

36. EXP741 – Acct 741-Maintenance of Struct & Improv
    Ratio Page 37 Line 36
    Items Allocated

Page 19 Line 7

37. EXP742 – Acct 742-Maintenance of Production Eq
Ratio Page 37 Line 37
Items Allocated
Page 19 Line 8

38. LABLO – LNG Gas Prod Labor Accts 754 to 777
Ratio Page 37 Line 38
Items Allocated
Page 19 Line 11

39. EXP754 – Acct-754-Liquefaction Expense
Ratio Page 37 Line 39
Items Allocated
Page 19 Line 12

40. EXP757 – Acct 757-Vaporization Expense
Ratio Page 37 Line 40
Items Allocated
Page 19 Line 13

ALLOCATORS, Page 29 | **Same Numeric Value As**

1. EXP759 – Acct 759-Handling Expense
Ratio Page 38 Line 1
Items Allocated
Page 19 Line 14

2. EXP775 – Acct 775-Miscellaneous Production Exp
Ratio Page 38 Line 2
Items Allocated
Page 19 Line 15

3. EXP777 – Acct 777-Lease Expense
Ratio Page 38 Line 3
Items Allocated
Page 19 Line 16

4. LABLM – LNG Gas Prod Labor Accts 781 to 782
Ratio Page 38 Line 4
Items Allocated
Page 19 Line 18

5. EXP781 – Acct 781-Maintenance of Struct & Improv
Ratio Page 38 Line 5
Items Allocated
Page 19 Line 19

6. EXP782 – Acct 782-Maintenance of Production Eq
   Ratio Page 38 Line 6
   Items Allocated
   Page 19 Line 20

7. INTPLT – Total Intangible Plant
   Ratio Page 38 Line 7
   Items Allocated
   Page 7 Line 13

8. PRODPLT – Total Production Plant
   Ratio Page 38 Line 8
   Items Allocated
   Page 7 Line 14

9. LABDO – Trans & Distr Op Labor Accts 851 to 881
   Ratio Page 38 Line 9
   Items Allocated
   Page 20 Line 1

10. EXP851 – Acct 851-Sys Control & Load Dispatch
    Ratio Page 38 Line 10
    Items Allocated
    Page 20 Line 2

11. EXP852 – Acct 852-Communication System Exp
    Ratio Page 38 Line 11
    Items Allocated
    Page 20 Line 3

12. EXP857 – Acct 857-Measuring & Regul Stat Exp
    Ratio Page 38 Line 12
    Items Allocated
    Page 20 Line 4

13. EXP874 – Acct 874-Mains & Services Exp
    Ratio Page 38 Line 13
    Items Allocated
    Page 20 Line 5

14. EXP878 – Acct 878-Meter & House Regulator Exp
    Ratio Page 38 Line 14
    Items Allocated
    Page 20 Line 6

15. EXP879 – Acct 879-Customer Installations Exp
    Ratio Page 38 Line 15

Items Allocated
Page 12 Line 30
Page 13 Line 26
Page 20 Line 7

16. EXP880 – Acct 880-Other Expenses
Ratio Page 38 Line 16
Items Allocated
Page 20 Line 8

17. EXP881 – Acct 881-Rents
Ratio Page 38 Line 17
Items Allocated
Page 20 Line 9

18. LABDM – Trans & Distr Maint Lab Accts 851 to 881
Ratio Page 38 Line 18
Items Allocated
Page 20 Line 11

19. EXP886 – Acct 886-Maintenance of Struct & Improv
Ratio Page 38 Line 19
Items Allocated
Page 20 Line 12

20. EXP887 – Acct 887-Maintenance of Mains
Ratio Page 38 Line 20
Items Allocated
Page 20 Line 13

21. EXP888 – Acct 888-Maint of Compressor Station Eq
Ratio Page 38 Line 21
Items Allocated
Page 20 Line 14

22. EXP889 – Acct 889-Maint of Meas & Reg Station Eq
Ratio Page 38 Line 22
Items Allocated
Page 20 Line 15

23. EXP892 – Acct 892-Maintenance of Services
Ratio Page 38 Line 23
Items Allocated
Page 20 Line 16

24. EXP893 Acct 893-Mnt of Meters & House Regul
Ratio Page 38 Line 24
Items Allocated

Page 20 Line 17

25. EXP894 – Acct 894-Maintenance of Other Equip
Ratio Page 38 Line 25
Items Allocated
Page 20 Line 18

26. LABCA – Customer Accts Labor Accts 902 to 903
Ratio Page 38 Line 26
Items Allocated
Page 21 Line 1

27. EXP902 – Acct 902-Meter Reading Expenses
Ratio Page 38 Line 27
Items Allocated
Page 21 Line 2

28. EXP903 – Acct 903-Cust Records & Collection Exp
Ratio Page 38 Line 28
Items Allocated
Page 13 Line 21
Page 21 Line 3

29. LABSA – Sales Expenses labor Accts 912-916
Ratio Page 38 Line 29
Items Allocated
Page 21 Line 5

30. EXP912 – Acct 912-Demonstrating & Selling Exp
Ratio Page 38 Line 30
Items Allocated
Page 21 Line 6

31. EXP913 – Acct 913-Advertising Exp
Ratio Page 38 Line 31
Items Allocated
Page 21 Line 7

32. EXP916 – Acct 916-Miscellaneous Sales Exp
Ratio Page 38 Line 32
Items Allocated
Page 21 Line 8

33. EXP920 – Acct 920-Administrative & General Sal
Ratio Page 38 Line 33
Items Allocated
Page 22 Line 1

34. EXP921 – Acct 921-Office Supplies & Expenses
Ratio Page 38 Line 34
Items Allocated
Page 22 Line 2

35. EXP922 – Acct 922-Administrative Exp Transf-CR
Ratio Page 38 Line 35
Items Allocated
Page 22 Line 3

36. EXP923 – Acct 923-Outside Services Employed
Ratio Page 38 Line 36
Items Allocated
Page 22 Line 4

37. EXP924 – Acct 924-Property Insurance
Ratio Page 38 Line 37
Items Allocated
Page 22 Line 5

38. EXP925 – Acct 925-Injuries & Damages
Ratio Page 38 Line 38
Items Allocated
Page 22 Line 6

39. EXP926 – Acct 926-Employees Pension & Benef
Ratio Page 38 Line 39
Items Allocated
Page 22 Line 7

40. EXP928 – Acct-928 Regulatory Commission Exp
Ratio Page 38 Line 40
Items Allocated
Page 22 Line 8

ALLOCATORS, Page 30	**Same Numeric Value As**

1. EXP929 – Acct-929 Duplicate Charges-Cr
Ratio Page 39 Line 1
Items Allocated
Page 22 Line 9

2. EXP930 – Acct 930-Miscellaneous General Exp
Ratio Page 39 Line 2
Items Allocated
Page 22 Line 10

3. EXP931 – Acct 931 Rents
   Ratio Page 39 Line 3
   Items Allocated
   Page 22 Line 11

4. EXP932 – Acct 932 Maintenance of General Plant
   Ratio Page 39 Line 4
   Items Allocated
   Page 22 Line 13

5. TLABPO – Total LPG Gas Operating Labor
   Ratio Page 39 Line 5
   Items Allocated
   Page 9 Line 1

6. TLABPM – Total LPG Gas Maintenance Labor
   Ratio Page 39 Line 6
   Items Allocated
   Page 9 Line 8

7. TLABLO – Total LNG Gas Operating Labor
   Ratio Page 39 Line 7
   Items Allocated
   Page 9 Line 13

8. TLABLM – Total LNG Gas Maintenance Labor
   Ratio Page 39 Line 8
   Items Allocated
   Page 9 Line 23

9. TLABDO – Total Transm & Distr Operating Labor
   Ratio Page 39 Line 9
   Items Allocated
   Page 11 Line 1

10. TLABDM – Total Transm & Distr Maintenance Labor
    Ratio Page 39 Line 10
    Items Allocated
    Page 11 Line 11

11. TLABCA – Total Customer Accounts Labor
    Ratio Page 39 Line 11
    Items Allocated
    Page 12 Line 1

12. TLABSA – Total Sales Expense Labor
    Ratio Page 39 Line 12

Items Allocated
Page 12 Line 27

13. GENPLT – Total General Plant
Ratio Page 39 Line 13
Items Allocated
Page 7 Line 16
Page 14 Lines 20 to 21
Page 16 Line 18

14. REVCLAIM – Claimed Sales Revenues less Gas Costs PENSION
Ratio Page 39 Line 14
Items Allocated
Page 7 Line 24
Page 13 Lines 1 to 3
Line 5
Line 10
Lines 19 to 20
Lines 22 to 24
Line 27
Line 29
Line 33
Lines 35 to 37
Lines 40 to 42
Page 14 Lines 5 to 6
Line 8
Lines 9 to 11
Line 13
Line 30
Page 17 Line 11

15. EXP9123 – Sales Expense Accounts 912 to 913
Ratio Page 39 Line 15
Items Allocated
Page 12 Line 33

16. PLT36780 – Acct 367 Mains and Acct 380 Services
Ratio Page 39 Line 16
Items Allocated
Page 11 Line 5

17. PLT3813 – Acct 381, 382 & 383 - Meters & House Reg
Ratio Page 39 Line 17
Items Allocated
Page 7 Line 6
Page 11 Line 6
Line 17

18. PLT3803 – Acct 380,381,382 & 383 Serv,Meters & Reg
Ratio Page 39 Line 18
Items Allocated
Page 7 Line 20

19. EXP8519 – Transm & Distr Oper Accts 851 to 879
Ratio Page 39 Line 19
Items Allocated
Page 11 Line 8

20. TOTCDEP – Total Customer Deposits
Ratio Page 39 Line 20
Items Allocated
Page 17 Line 19

21. PLT386 – Acct 386 Other Property on Cust's Prem
Ratio Page 39 Line 21
Items Allocated
Page 7 Line 9
Page 12 Line 23
Line 31
Page 14 Line 16

22. DISTRPLT – Total Transmission & Distribution Plant
Ratio Page 39 Line 22
Items Allocated
Page 7 Lines 4 to 5
Lines 7 to 8
Line 10
Line 15
Page 8 Line 20
Line 22
Page 12 Line 5

23. EXP904S – Acct 904-Uncollectible Accts-Gas Sales
Ratio Page 39 Line 23
Items Allocated
Page 12 Line 20
Line 21

24. EXP904O – Acct 904-Uncollectible Accts-Other Rev
Ratio Page 39 Line 24
Items Allocated
Page 12 Line 24

25. PLT367BS – Acct 367-Gas Mains - Bare Steel
Ratio Page 39 Line 25
Items Allocated
Page 15 Line 15

26. PLT367JC – Acct 367-Gas Mains - Joint Clamping
Ratio Page 39 Line 26

Items Allocated
Page 15 Line 16

27. PLT367CI – Acct 367-Gas Mains - Cast Iron
Ratio Page 39 Line 27
Items Allocated
Page 15 Line 17

28. PLT367CP – Acct 367-Gas Mains - Cathodic Protect
Ratio Page 39 Line 28
Items Allocated
Page 15 Line 18

29. PLT367CS – Acct 367-Gas Mains - Coated Steel
Ratio Page 39 Line 29
Items Allocated
Page 15 Line 19

30. PLT367P – Acct 367-Gas Mains - Plastic
Ratio Page 39 Line 30
Items Allocated
Page 15 Lines 20 & 21

31. PLT391OE – Acct 391-Office Equipment
Ratio Page 39 Line 31
Items Allocated
Page 16 Line 5

32. PLT391IT – Acct 391-Office IT Equipment
Ratio Page 39 Line 32
Items Allocated
Page 16 Line 6

33. PLT397M – Acct 397-Comm Equip – Metscan
Ratio Page 39 Line 33
Items Allocated
Page 6 Line 12
Page 14 Lines 14 to 15
Page 16 Line 14
Line 19
Page 22 Line 17

34. PLT397E – Acct 397-Comm Equip ERT/ITRON
Ratio Page 39 Line 34
Items Allocated
Page 6 Line 13
Page 14 Line 17
Page 16 Line 13

Page 22 Line 18

35. PLT304L – Acct 304 Lnd Rights- LNG & LPG Dir Csts
Ratio Page 39 Line 35
Items Allocated
Page 2 Line 8

36. PLT305L – Acct 305 St & Impr-LNG & LPG Dir Csts
Ratio Page 39 Line 36
Items Allocated
Page 2 Line 12

37. PLT320L – Acct 320 Other Eq-LNG & LPG Dir Csts
Ratio Page 39 Line 37
Items Allocated
Page 2 Line 17

38. OMLAB – Total Gas Operation & Maintenance Labor
Ratio Page 39 Line 38
Items Allocated
Page 14 Lines 26 to 28

39. OTHOMINF – Inflation Adjustment Residual O&M
Ratio Page 39 Line 39
Items Allocated
Page 14 Line 31

ALLOCATORS, Page 31	**Same Numeric Value As**

1. GASCOSTS – Total Gas Supply Expense
Ratio Page 40 Line 1
Items Allocated
Page 13 Line 31

2. EXP903T – Acct 903-Cust Records & Coll Subtotal
Ratio Page 40 Line 2
Items Allocated
Page 12 Line 6

3. BASIS1P – Basis 1 - 50% Gross Plant — BASIS2 PLANT
Ratio Page 40 Line 12
Items Allocated
Page 13 Line 6

4. BASIS1OM – Basis 1 - 50% O&M less Gas & NIS 923
Ratio Page 40 Line 13
Items Allocated
Page 13 Line 7

5. BASIS10 – Basis 10 - Number of Annual Customers
   Ratio Page 40 Line 14
   Items Allocated
   Page 13 Line 8

6. BASIS11 – Basis 11 - Labor BASIS9
   Ratio Page 40 Line 15 LABOR
   Items Allocated
   Page 13 Line 9

7. BASIS2 – Basis 2 - Gross Plant BASIS1P
   Ratio Page 40 Line 16 PLANT
   Items Allocated
   Page 13 Line 13

8. BASIS20 – Basis 20 - Total Direct Billed
   Ratio Page 40 Line 17
   Items Allocated
   Page 13 Line 14

9. BASIS7P – Basis 7 - 50% Deprec Plant
   Ratio Page 40 Line 18
   Items Allocated
   Page 13 Line 15

10. BASIS70M – Basis 7 - 50% O&M less NIS 923
    Ratio Page 40 Line 19
    Items Allocated
    Page 13 Line 16

11. BASIS9 – Basis 9 - Labor BASIS11
    Ratio Page 40 Line 20 LABOR
    Items Allocated
    Page 13 Line 17

12. BASCO12 – Basis Co 12 - Other NiSource Serv Chrgs
    Ratio Page 40 Line 21
    Items Allocated
    Page 13 Line 18

ALLOCATORS, Page 33 **Same Numeric Value As**

1. DEMLPG – LPG Prod & Pressure Support Alloc DEMLNG
   Ratio Page 33 Line 10
   Items Allocated

Page 2	Line 7
	Line 11
	Line 14
	Line 16
Page 9	Line 2
	Line 3
	Line 6
	Line 9
	Line 10

2. DEMLNG – LNG Prod & Pressure Support Alloc DEMLPG
Ratio Page 33 Line 11

Items Allocated

Page 2	Line 6
	Line 10
	Line 15
	Line 19
Page 8	Line 19
Page 9	Line 14
	Line 15
	Line 17
	Line 20
	Line 21
	Line 24
	Line 25

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

AG-22-49 Provide the Company's policy regarding gas box pave-overs. Explain steps taken by the Company to ensure compliance with its policy. Identify the number of gas box pave-over incidents in the past 5 years. For each gas box pave-over incident, please describe how the Company was made aware of the pave-over and what action was taken to remedy the situation.

Response: When the term "box pave-overs" is used in this context, the Company believes it refers to the Company's obligation under M.G.L c. 164, Section 116B.

The Company's policy is to comply with the General Law.

Upon receiving proper notification from the municipalities that planned work is going to take place to any affected public way, the Company responds by making the necessary repairs. The Company does not maintain a database that tracks each instance of municipal road work in every public way located in its service territory, therefore, it cannot determine whether in each and every instance, the municipality properly notified the Company of pending road repair that would of required or permitted the raising of gas valve boxes. However, to increase the likelihood that the Company is notified on a timely basis of applicable road repair in the public way, the Company sends a letter each year to each of the cities and towns in its service territory to offer a reminder that all plans to restore streets, roadways, and sidewalks should be shared with the Company so that efficient road and system maintenance and upgrades, including but not limited to raising of gas valve boxes, can be made at a minimum of cost. Attached as Attachment AG-22-49 is a template used for Bay State's annual letter to municipalities.

In addition, in each of the Company's three divisions, it has assigned two individuals responsible for making sure that gas valve box maintenance is coordinated whenever the municipalities inform them of planned restoration. In gas valve boxes are found to be inadvertently paved over or if it is brought to the Company's attention that a gas valve box has been paved over, the Company takes the steps to raise the gas valve box to a height level with the road surface to make the gas valve easily accessible.

Bay State Gas
A NiSource Company

January 19, 2004

NAME
DPW Director
STREET
TOWN/CITY, MA ZIP

Dear NAME:

Last year, the Massachusetts General Laws were amended with the addition of Chapter 164 Section 116B. Part of this section states that

"Whenever the commonwealth or a city undertakes the repair of streets, roads or sidewalks, the appropriate gas company shall provide for the maintenance of its gate boxes located in the streets, roads and sidewalks to repaired, so that the gate boxes are more easily and immediately accessible."

To ensure accessibility of its valves, it is essential that Bay State Gas Company work closely with Public Works Departments to prevent valves from becoming inaccessible when street, roadway and sidewalk restoration projects are undertaken by cities, towns, municipalities and/or the state. We know how important it is to you that we inform you of our plans for gas main and service installations. Similarly, it is important to us that your department inform us of your plans for street, roadway and sidewalk restoration so that we can coordinate locating and raising our valve boxes to make them more easily and immediately accessible. We respectfully request that your staff or you notify one of the two gas company employees listed below with your plans for street, roadway and sidewalk restoration. We have assigned the individuals listed below responsibility for making sure that gas valve box maintenance is coordinated whenever your department informs them of planned restoration. A 30-day advance notice of major planned restoration activities would be appreciated. We hope that pre-planning, advance notice and continuous communication between your staff and ours will result in minimizing restoration project delays.

We look forward to working with you and your staff. Your contacts for gas valve box maintenance requests are:

Paul Giguere, Resource Planner, (413) 781-9200, extension 2150
Bob Tetrault, Operations Engineering Technician, (413) 781-9200 extension 2253

Thank you for your cooperation.

Keith Dalton
Senior Engineer
(508) 836-7240

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

AG-22-50 Identify the Company's policy regarding meter cellar checks. Explain steps taken by the Company to ensure compliance with its policy.

Response: The Company's policy is to comply with all federal and state regulations. In Massachusetts, the Department requires the Company to conduct leakage surveys of Company-owned interior piping, meter fits and meters whenever a technician visits any customer's perform the following work:

- Responding to an odor complaint,
- Any type of meter work (e.g. turn-ons, and replacements) except reading the meter
- Any service work on a furnace or water heater.

The Company sets forth its expectations of employees performing such work in the Company's Operating & Maintenance (O&M) Procedures Manual. Specifically O&M Procedure 14.17 (see Attachment AG-22-50(a)) addresses interior gas piping leak survey.

In addition, the Company's service technicians receive and complete work orders via mobile data terminals in service technician vans. Each time a technician receives a work order to enter a customer premise, the technician must visually inspect the condition of the aboveground interior company-owned gas piping for atmospheric corrosion. The piping condition must be documented on the work order. (Please see Attachment AG-22-50(b) for a sample of a mobile data terminal work order). The mobile data work order cannot be closed out by the technician until he documents the condition of the pipe inspected. The technician cannot proceed to the next work order until the previous work order is closed out. The MDT system ensures that the technician complies with the Company's policy and procedure concerning meter cellar checks.

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INTERIOR GAS PIPING LEAK SURVEY

In Massachusetts, the DPU requires the Company to conduct leak surveys of gas company owned interior piping, meter fits and meters whenever a technician visits any customer's property to perform the following work:

1. Responding to an odor complaint,

2. Any type of meter work (e.g. turn-ons, replacements) except reading the meter,

3. Any service work on a furnace or water heater.

Procedure:

1. If the purpose of the visit is to investigate an outdoor leak that does not require inside access, follow O&M Procedure 14.03. Do not attempt to leak survey interior gas piping.

2. If the purpose of the visit is to investigate an indoor leak, follow O&M Procedure 14.02.

3. If the purpose of the visit is to perform work on the gas meter, furnace or water heater, do the following:

   a. Turn on the combustible gas detection instrument in the outside free air, test batteries and zero the instrument.
   b. Using the combustible gas detection instrument, leak survey the company owned interior gas piping. Begin at the meter outlet connection and survey the piping back to where the service line enters the building.
   c. Write down the observed reading (e.g. 0.00% gas) in the space provided or in the comments section on the work order.

Exceptions:

No leak survey is needed if:

   a. The gas meter is on a different floor than the furnace or water heater being serviced, or
   b. A locked door prevents access to the meter, fit or interior gas piping or
   c. The employee or company representative is solely reading a meter.

Reference:
220 CMR 107.07 amended 11/17/95

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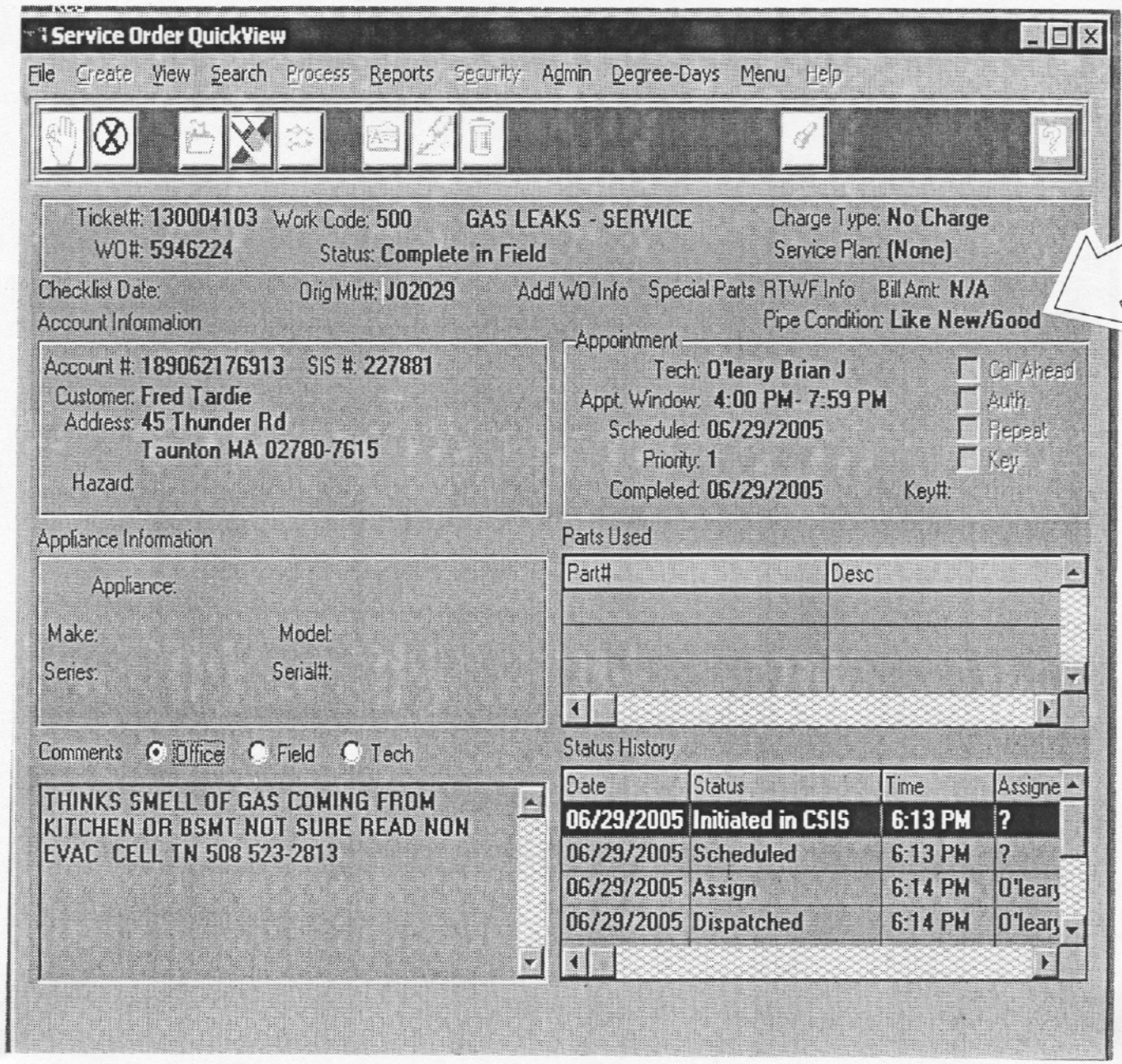
Service Order QuickView
File Create View Search Process Reports Security Admin Degree-Days Menu Help
Ticket#: 130004103 Work Code: 500 GAS LEAKS - SERVICE Charge Type: No Charge
WO#: 5946224 Status: Complete in Field Service Plan: (None)
Checklist Date: Orig Mtr#: J02029 Add'l WO Info Special Parts RTWF Info Bill Amt: N/A
Pipe Condition: Like New/Good
Account Information
Account #: 189062176913 SIS #: 227881
Customer: Fred Tardie
Address: 45 Thunder Rd
Taunton MA 02780-7615
Hazard:
Appointment
Tech: O'leary Brian J
Appt. Window: 4:00 PM - 7:59 PM
Scheduled: 06/29/2005
Priority: 1
Completed: 06/29/2005
Call Ahead
Auth
Repeat
Key
Key#:
Appliance Information
Appliance:
Make:
Model:
Series:
Serial#:
Parts Used
Part#
Desc
Comments Office Field Tech
THINKS SMELL OF GAS COMING FROM KITCHEN OR BSMT NOT SURE READ NON EVAC CELL TN 508 523-2813
Status History
Date Status Time Assigne
06/29/2005 Initiated in CSIS 6:13 PM ?
06/29/2005 Scheduled 6:13 PM ?
06/29/2005 Assign 6:14 PM O'leary
06/29/2005 Dispatched 6:14 PM O'leary

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-FIFTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

AG-23-12 Produce a copy of the Company's Pipe Excavation and Installation Procedures manual. Include in this response all written specifications regarding excavation, pipe repair, new pipe replacement and backfilling of the pipe.

Response: The following is a list of Operating And Maintenance (O&M) Procedures, which are contained in Bay State's O&M Manual, that represent the Company's Pipe Excavation and Installation Procedure manual. Please refer to Bay State's response to AG-6-1 for the O&M Manual.

SECTION	**PROCEDURE**
2.05	General Requirements for Repair Procedures
2.06	Permanent Field Repair of Imperfections and Damages
2.07	Permanent Field Repair of Welds
2.08	Permanent Field Repair of Leaks
2.09	Testing of Repairs
2.10	Abandonment of Transmission Lines
2.11	Tapping of Pipelines Under Pressure
2.14	Test Requirements
4.01	Inserting a Main with Plastic Pipe
4.05	Trench Padding and Backfilling Procedure for Mains
4.07	Cut-out and Tie-in Procedures for Mains
4.08	Highway Crossings Requiring Casings for Pipe
4.09	Installation of Mains Under Railroads
4.10	Open Cut Road Crossings

4.11	Pigging Procedures for Steel and Plastic Mains
4.12	Boring Procedure for Mains and Services
4.15	Leak-Test Requirements for Gas Mains
4.16	Lowering Mains and Services
4.18	Bridge Crossing Procedure
4.19	Welding Procedures
4.21	Procedure for Purging Mains
4.22	Butt Fusion Procedure for Driscopipe 8000 Pipe, Tubing and Fittings
4.23	Butt Fusion Procedures for PE 24 and PE 34 Pipe (Excluding Driscopipe 8000 and Dupont Aldyl "A" Pipe)
4.24	Butt Fusion Procedures for Driscopipe 8000 to Plexco Yellowstripe, Plexco Plexstripe II, Driscopipe 6800 or Poly Pipe 4810 PE 3408 High Density Pipe
4.25	Saddle Fusion Procedure for Driscopipe 8000 Pipe and Fittings
4.26	Saddle Fusion Procedures for PE 24 and PE 34 Pipe and Fittings (Excluding Driscopipe 8000 and Dupont Aldyl "A" Pipe and Fittings)
4.27	Sidewall Fusion Procedure for Driscopipe 8000 Pipe and Fittings to Plexco Yellowstripe, Plexco Plexstripe II, Driscopipe 6800, and Poly Pipe 4810 PE 3408 High Density Pipe and Fittings
4.28	Procedure for Handling Static Electricity When Installing and Repairing Plastic Pipe
4.29	Squeeze Off Procedure for Plastic Pipe
4.32	Warehouse and Field Inspection of Plastic Pipe
4.33	Replacing a Damaged Section of Plastic Pipe
4.34	Central & Innogaz Electrofusion Procedures
4.35	Qualifying Personnel for Electrofusion
4.36	Procedure for Installing Mechanical Fittings

4.37	Qualifying Personnel for Butt and Sidewall Fusion of Plastic Pipe
4.38	Use of End Caps on Steel Pipe
4.40	Main Abandonment
4.50	Installation of Fittings and Tapping a Metallic Main
5.01	Service Reactivation Procedure
5.02	Installation of Steel Services (under 100 psig)
5.03	Installation of Gas Services off of Gas Mains and Transmission Lines which Operate at Pressures Exceeding 100 psig
5.04	Service Change Over
5.05	Lowering a Service
5.06	Abandoning Inactive Service Lines
5.07	Multiple Unit Buildings - Service Installations
5.08	Service Insertion with Plastic Pipe (0-100 psig)
5.09	Installation of Plastic Services
5.10	Trench Padding, Installation and Backfilling Procedure for Services
5.11	Leak-Test Requirements for Gas Service Lines
5.12	Curb Valve and Excess Flow Valve Installation
7.01	Corrosion Control – General
7.20	External Pipe Coatings
7.30	Electrical Inspection of Pipe Coatings
7.40	Cathodic Test Stations
7.50	Thermite Brazing of Electrical Connections
7.70	Casings
10.01	Standard Pipe Specifications
10.03	Pipe Bedding and Final Backfilling - Material Standards

10.04	Massachusetts Street Restoration Standards
18.01	Work Area Protection
18.02	Excavation Procedure
18.03	Trenching Procedure
18.06	Precautions for Unsafe Gas Accumulation in Trenches

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-FOURTH SET OF INFORMATION REQUESTS FROM
THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-24-25 Refer to the Company's response to AG-9-48. In D.T.E. 02-24/25, the Department directed that certain improvements must be made to future marginal cost studies. Specifically, the Department stated that "an analysis must be performed to check the theoretical consistency of the marginal cost model being used. The shape and location of the margin a cost curve must be determined to provide this consistency as well as an assessment of whether the distribution costs exhibit increasing, constant, or decreasing returns to scale." D.T.E. 02-24/25, at 244-245. Please explain how the Company's marginal cost study complies with the Department's directives quoted above.

Response: See the Company's responses to DTE 2-1. In general, first order regression equations were performed suggesting that the marginal cost curve is nearly flat. This result is expected since the Company's line extension policies limit new investment to those generating returns similar to those in the past.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-FOURTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-24-26 Refer to the Company's response to AG-9-49. In D.T.E. 03-40, the Department provided additional directives relating to all future marginal cost studies. Among the improvements mandated, the Department instructed that "a company must use reliable data, whenever a throughput or number of customers is used as an explanatory variable in the regression analysis, throughput must be calculated as total throughput minus interruptible sales and interruptible transportation. Likewise, number of customers must be equal to total customers minus interruptible sales customers as well as transportation customers." D.T.E. 03-40 at 377. Please explain whether the Company complied with this directive. Provide the calculations used to compute total throughput and total customers.

Response: The Company has employed firm customer counts and firm throughput in each of its marginal cost studies including that filed in the instant proceeding. Calculations for years prior to 1994 are no longer available. Total throughput data was taken from the Company's GRIPS system while customer count data reflects end of year active meter counts (see the Company's response to AG-15-7).

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-SIXTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-26-5 Explain, in detail, all differences between the Berkshire approved method and the proposed method of allocating CGA costs to rate classes. Include the basis for each difference.

Response: This information has not been prepared by the Company in the preparation of this case or otherwise for this proceeding and is not readily available. As discussed in Mr. Harrison's testimony, the proposed gas cost allocation methodology is virtually identical to that approved by the Department in Docket No. 02-25, Fitchburg Gas and electric Light Company. Descriptions of the differences between the Berkshire and Fitchburg methods can be found in the record for Docket No. 02-24/25, but are not readily available to the Company.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-SIXTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-26-7 Please recalculate Schedule JLH-1-3 using the actual peak day 2004 volumes and resources. Include all supporting workpapers, calculations and assumptions. Provide working spreadsheet models supporting the response. Explain how the models work and identify input cells. Include explain why use of actual experience is more appropriate than use of the design day or why it is inappropriate.

Response: This information has not been prepared by the Company in the preparation of this case or otherwise for this proceeding and is not readily available.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-SIXTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

AG-26-8 Please recalculate Schedule JLH-1-3 using the Company's most recently approved design winter data to develop the SMBA based class CGA costs. Include all supporting workpapers, calculations and assumptions. Provide working spreadsheet models supporting the response. Explain how the models work and identify input cells. Include explain why use of design winter stats is more appropriate than use of a single design day or why it is inappropriate.

Response: This information has not been prepared by the Company in the preparation of this case or otherwise for this proceeding and is not readily available.